

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2003

	Business-type Activities - Enterprise Funds		
	Consolidated Codes Enforcement Fund	Oakville Health Care Center	Fire Services Fund
Cash flows from operations:			
Receipts from customers	\$ 8,379,256	\$ 11,117,999	\$ 12,050,829
Premiums received	---	---	---
Cash payments to suppliers	(701,848)	(2,982,398)	(1,077,749)
Cash payments to employees	(6,394,598)	(11,398,910)	(9,333,428)
Claims paid	---	---	---
Net cash provided by (used in) operating activities	<u>1,282,810</u>	<u>(3,263,309)</u>	<u>1,639,652</u>
Cash flows from noncapital financing activities:			
Deposit held in trust	53,639	---	---
Transfers from other funds	---	3,248,086	---
Transfers to other funds	(857,283)	---	(674,873)
Advances from other funds repayment	---	---	(639,000)
Payments to other funds	---	---	(126,156)
Net cash provided by (used in) noncapital financing activities	<u>(803,644)</u>	<u>3,248,086</u>	<u>(1,440,029)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(355,780)	(122,101)	(96,900)
Capital lease obligation payments	---	(97,413)	---
Interest paid	---	(61,270)	---
Net cash used in capital and related financing activities	<u>(355,780)</u>	<u>(280,784)</u>	<u>(96,900)</u>
Cash flows from investing activities:			
Interest income	<u>202,755</u>	<u>162,412</u>	<u>22,990</u>
Net cash provided by (used in) investing activities	<u>202,755</u>	<u>162,412</u>	<u>22,990</u>
Net increase (decrease) in cash and cash equivalents	326,141	(133,595)	125,713
Cash and cash equivalents, July 1, 2002	<u>11,715,863</u>	<u>135,095</u>	<u>---</u>
Cash and cash equivalents, June 30, 2003	<u>\$ 12,042,004</u>	<u>\$ 1,500</u>	<u>\$ 125,713</u>

The notes to the financial statements are an integral part of this statement.

Corrections Center Fund	Total	Governmental Activities- Internal Service Funds
\$ 39,563,477	\$ 71,111,561	\$ 8,622,905
---	---	71,176,563
(10,915,983)	(15,677,978)	(9,283,345)
(31,720,886)	(58,847,822)	(2,320,099)
---	---	(67,242,179)
<u>(3,073,392)</u>	<u>(3,414,239)</u>	<u>953,845</u>
---	53,639	---
3,845,598	7,093,684	---
(113,255)	(1,645,411)	(3,571,709)
---	(639,000)	---
---	(126,156)	---
<u>3,732,343</u>	<u>4,736,756</u>	<u>(3,571,709)</u>
(658,951)	(1,233,732)	(503,233)
---	(97,413)	---
---	(61,270)	---
<u>(658,951)</u>	<u>(1,392,415)</u>	<u>(503,233)</u>
---	388,157	55,997
<u>---</u>	<u>388,157</u>	<u>55,997</u>
---	318,259	(3,065,100)
---	11,850,958	21,598,351
<u>\$ ---</u>	<u>\$ 12,169,217</u>	<u>\$ 18,533,251</u>

(continued)

Proprietary Funds
Statement of Cash Flows (continued)
For the Year Ended June 30, 2003

	Business-type Activities - Enterprise Funds		
	Consolidated Codes Enforcement Fund	Oakville Health Care Center	Fire Services Fund
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating Income (loss)	\$ 796,969	\$ (4,029,423)	\$ 1,427,817
Adjustments:			
Depreciation	446,520	410,877	258,112
Changes in assets and liabilities:			
Accounts payable and accrued liabilities	(19,242)	(355,118)	12,797
Sick and annual leave payable	48,145	155,996	45,864
Deferred revenue	8,751	---	---
Insurance claims payable	---	---	---
Inventories	---	(2,135)	---
Prepaid Insurance	---	19,933	---
Accounts receivable	1,667	(163,439)	(104,938)
Claims payable	---	700,000	---
Total adjustments	485,841	766,114	211,835
Net cash provided by (used in) operating activities	\$ 1,282,810	\$ (3,263,309)	\$ 1,639,652

The notes to the financial statements are an integral part of this statement.

Corrections Center Fund	Total	Governmental Activities- Internal Service Funds
<u>\$ (5,741,229)</u>	<u>\$ (7,545,866)</u>	<u>\$ 1,242,620</u>
1,030,649	2,146,158	109,397
435,142	73,579	521,375
(228,872)	21,133	7,560
---	8,751	(3,105,241)
---	---	1,579,488
---	(2,135)	(1,602)
---	19,933	---
1,430,918	1,164,208	600,248
---	700,000	---
<u>2,667,837</u>	<u>4,131,627</u>	<u>(288,775)</u>
<u><u>\$ (3,073,392)</u></u>	<u><u>\$ (3,414,239)</u></u>	<u><u>\$ 953,845</u></u>